



EXPRESS MAIL NO. EV741784094US

**RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE - EXAMINING GROUP 2640**

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Mohammed Javed Absar et al.
Application No. : 09/830,441
Filed : June 11, 2001
For : MULTI-PRECISION TECHNIQUE FOR DIGITAL AUDIO
ENCODER

Examiner : Andrew C. Flanders
Art Unit : 2644
Docket No. : 851663.424USPC
Date : February 28, 2006

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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Commissioner for Patents:

In response to the Office Action dated December 1, 2005, please reconsider the application in view of the remarks below.

A listing of claims begins on page 2 of this paper for the Examiner's convenience, but no amendments are being proposed.

Remarks begin on page 8 of this paper.